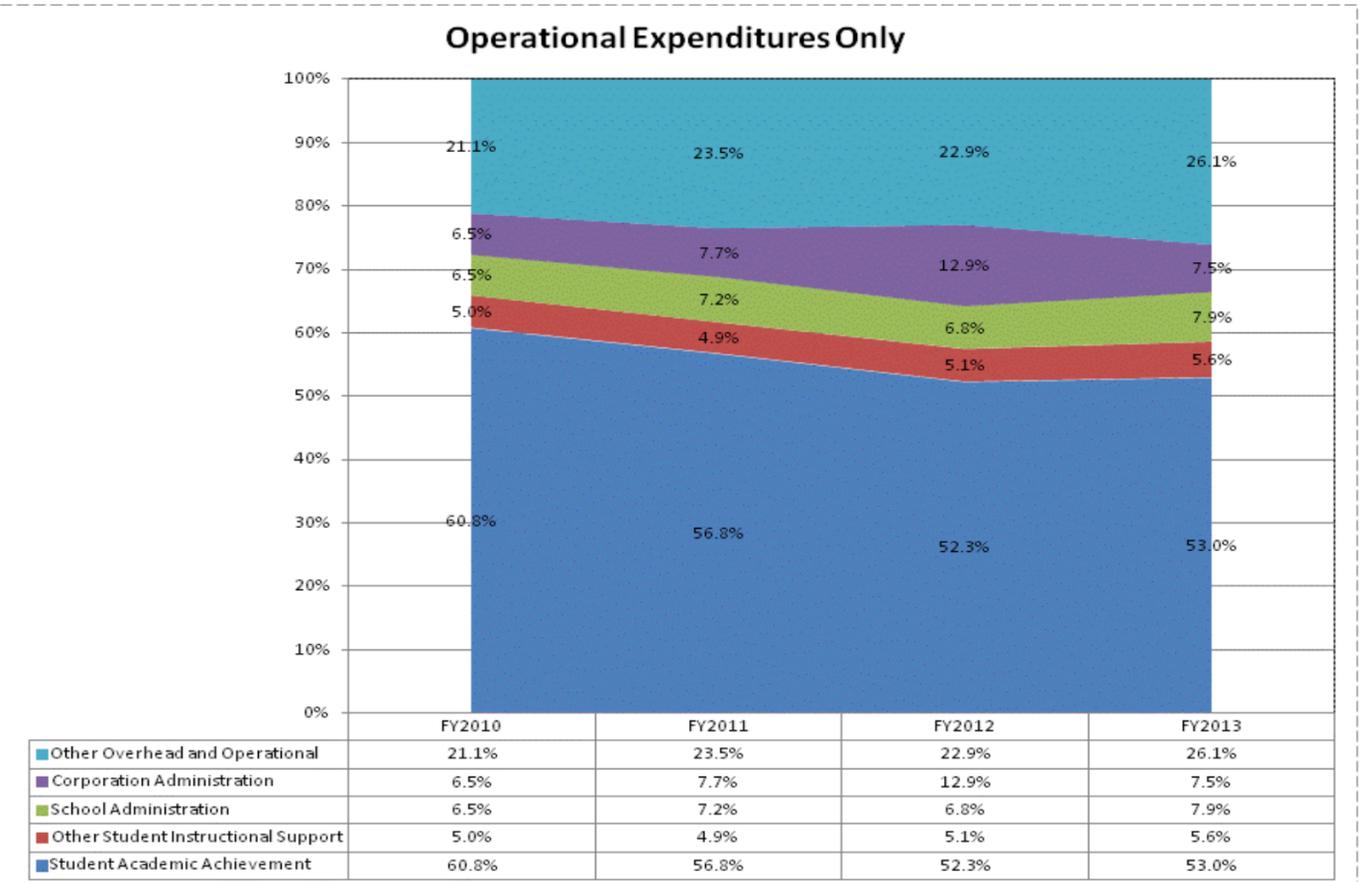
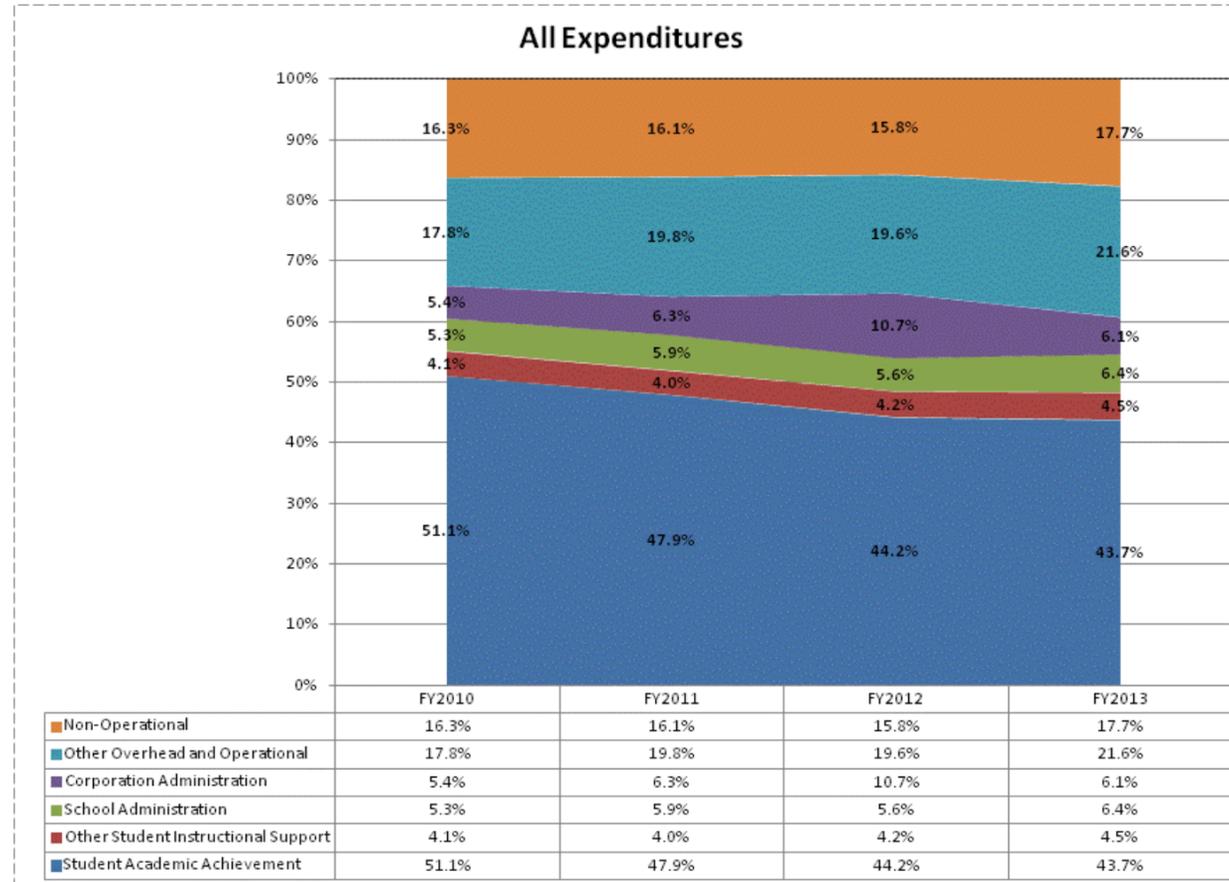


**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Blackford County Schools (515)**

Blackford County Schools (515)	FY06 % of Total		FY09 % of Total		FY12 % of Total		FY13 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2012	Exp	FY 2013	Exp
Student Academic Achievement	\$12,019,222	54.3%	\$10,704,862	49.4%	\$8,858,213	44.2%	\$8,129,502	43.7%
Student Instructional Support	\$1,892,386	8.6%	\$1,938,884	8.9%	\$1,968,214	9.8%	\$2,021,402	10.9%
Overhead and Operational	\$4,470,904	20.2%	\$5,354,085	24.7%	\$6,065,719	30.2%	\$5,155,083	27.7%
Nonoperational	\$3,739,520	16.9%	\$3,693,570	17.0%	\$3,160,276	15.8%	\$3,284,591	17.7%
Grand Total	\$22,122,032		\$21,691,401		\$20,052,423		\$18,590,578	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2012	FY 2013
	62.9%	58.3%	54.0%	54.6%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Blackford County Schools (515)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Academic Achievement							
11025 Regular Programs; Non Spec Ed Preschool	\$0	\$0	\$43,764	\$8,075	N/A	N/A	-82%
11050 Regular Programs; Full Day Kindergarten	\$435,227	\$582,946	\$531,267	\$451,004	4%	-23%	-15%
11100 Regular Programs; Elementary	\$2,669,501	\$3,162,405	\$3,291,138	\$3,086,281	16%	-2%	-6%
11200 Regular Programs; Middle/Junior High	\$1,877,708	\$2,260,985	\$1,189,426	\$962,326	-49%	-57%	-19%
11300 Regular Programs; High School	\$2,042,810	\$2,515,213	\$1,925,477	\$1,789,745	-12%	-29%	-7%
11350 Regular Programs; High School; Academic Honors Diploma	\$32,400	\$40,000	\$40,000	\$31,500	-3%	-21%	-21%
11430 Vocational Education; Distributive Education	\$1,150	\$15	\$108	\$173	-85%	> 500%	61%
11450 Vocational Education; Consumer and Homemaking	\$80,328	\$115,543	\$55,636	\$54,641	-32%	-53%	-2%
11470 Vocational Education; Business Education	\$0	\$48,894	\$50,483	\$41,042	N/A	-16%	-19%
11590 Other Vocational Education Programs	\$0	\$0	\$12,157	\$0	N/A	N/A	-100%
11630 Regular Programs; Alternative Education Programs; High School	\$0	\$0	\$0	\$0	N/A	N/A	N/A
11910 Other Regular Programs; Competency Testing	\$5,272	\$258	\$2,065	\$0	-100%	-100%	-100%
12110 Gifted And Talented; Gifted and Talented	\$14,432	\$34,601	\$22,281	\$35,071	143%	1%	57%
12210 Mental Disabilities; Mild Mental Disabilities	\$185,635	\$162,598	\$144,164	\$193,075	4%	19%	34%
12220 Mental Disabilities; Moderate Mental Disabilities	\$42,262	\$54,555	\$50,162	\$68,266	62%	25%	36%
12230 Mental Disabilities; Severe Mental Disabilities	\$49,987	\$105,010	\$54,003	\$30,982	-38%	-70%	-43%
12310 Physical Impairment; Orthopedic Impairment	\$0	\$0	\$0	\$2,519	N/A	N/A	N/A
12350 Physical Impairment; Homebound	\$2,975	\$3,689	\$3,714	\$9,845	231%	167%	165%
12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$0	\$0	\$0	\$0	N/A	N/A	N/A
12420 Emotional Disabilities; Emotional Disabilities; All Others	\$67,260	\$82,183	\$11,688	\$29,889	-56%	-64%	156%
12510 Culturally Different; Communication Disorders	\$0	\$0	\$0	\$0	N/A	N/A	N/A
12610 Learning Disability	\$402,769	\$539,078	\$388,248	\$438,614	9%	-19%	13%
12710 Equal Opportunity At Risk	\$10,372	\$0	\$0	\$0	-100%	N/A	N/A
12810 Special Education Preschool	\$85,684	\$129,066	\$121,083	\$133,906	56%	4%	11%
12900 Other Special Programs	\$67,301	\$125,266	\$136,264	\$79,043	17%	-37%	-42%
13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$1,644	\$192	\$0	\$0	-100%	-100%	N/A
14100 Summer School Programs; Elementary	\$29,021	\$34,931	\$55,237	\$48,768	68%	40%	-12%
14300 Summer School Programs; High School	\$28,538	\$33,551	\$12,677	\$11,567	-59%	-66%	-9%
16100 Remediation Testing	\$13,387	\$3,652	\$909	\$698	-95%	-81%	-23%
16200 Preventive Remediation	\$73,540	\$20,247	\$46,429	\$44,932	-39%	122%	-3%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participa	\$73,409	\$46,734	\$78,618	\$12,398	-83%	-73%	-84%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Speci	\$42,998	\$48,785	\$48,010	\$45,210	5%	-7%	-6%
22110 Improvement of Instruction; Service Area Direction	\$64,199	\$50,395	\$1,988	\$63,133	-2%	25%	> 500%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$19,505	\$5,996	\$0	\$0	-100%	-100%	N/A
22130 Improvement of Instruction; Instructional Staff Training	\$100,779	\$58,157	\$150,702	\$150,150	49%	158%	0%
22220 Library/Media Services; School Library	\$206,046	\$198,557	\$110,110	\$120,340	-42%	-39%	9%
22230 Library/Media Services; Audiovisual	\$151	\$90	\$0	\$0	-100%	-100%	N/A
22250 Library/Media Services; Computer Assisted Instruction Services	\$11,822	\$0	\$0	\$0	-100%	N/A	N/A
22290 Library/Media Services; Other Educational Media Services	\$5,244	\$0	\$24,999	\$3,750	-28%	N/A	-85%
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$15,810	\$0	\$0	\$0	-100%	N/A	N/A
22360 Instruction, Related Technology; Network Support	\$196,683	\$0	\$0	\$0	-100%	N/A	N/A
22900 Other Support Service, Instructional Staff	\$0	\$0	\$52,081	\$21,208	N/A	N/A	-59%
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$222,612	\$237,253	\$202,935	\$160,754	-28%	-32%	-21%
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$371	\$4,017	\$393	\$597	61%	-85%	52%
26497 2007 Account Code - Teachers Retirement Fund	\$477,897	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$9,656,728	\$10,704,862	\$8,858,213	\$8,129,502	-16%	-24%	-8%
Student Instructional Support							
21110 Attendance and Social Work Services; Service Area Direction	\$10,821	\$173	\$0	\$0	-100%	-100%	N/A
21120 Attendance and Social Work Services; Attendance Services	\$27,764	\$27,683	\$29,455	\$29,369	6%	6%	0%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Blackford County Schools (515)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
21130 Attendance and Social Work Services; Social Work Services	\$31,632	\$78,681	\$45,533	\$73,258	132%	-7%	61%
21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$441	\$9,250	\$8,524	\$10,532	> 500%	14%	24%
21220 Guidance Services; Counseling Services	\$214,541	\$308,665	\$384,000	\$311,740	45%	1%	-19%
21320 Health Services; Medical Services	\$0	\$1,135	\$1,479	\$1,668	N/A	47%	13%
21340 Health Services; Nurse Services	\$76,782	\$102,733	\$88,375	\$90,100	17%	-12%	2%
21390 Health Services; Other Health Services	\$5,798	\$6,144	\$5,737	\$8,121	40%	32%	42%
21420 Psychological Testing	\$53,273	\$90,673	\$105,219	\$132,105	148%	46%	26%
21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$171,509	\$173,354	\$165,080	\$164,924	-4%	-5%	0%
21810 Special Education Administration; Service Area Direction	\$15,227	\$0	\$0	\$0	-100%	N/A	N/A
21890 Special Education Administration; Other Special Education Administration	\$40,264	\$59,865	\$14,281	\$15,979	-60%	-73%	12%
24100 Office of The Principal	\$677,286	\$920,252	\$1,008,750	\$1,051,379	55%	14%	4%
24900 Other Support Services, School Administration	\$223,488	\$160,275	\$111,782	\$132,226	-41%	-18%	18%
Student Instructional Support Total	\$1,548,826	\$1,938,884	\$1,968,214	\$2,021,402	31%	4%	3%

Overhead and Operational

23110 Board of Education; Service Area Direction	\$18,745	\$15,061	\$19,252	\$19,482	4%	29%	1%
23150 Board of Education; Legal Services	\$8,804	\$12,025	\$21,563	\$7,995	-9%	-34%	-63%
23160 Board of Education; Promotion Expenses	\$3,016	\$2,634	\$3,097	\$4,809	59%	83%	55%
23190 Board of Education; Other Governing Body Services	\$5,705	\$5,001	\$4,314	\$4,238	-26%	-15%	-2%
23210 Executive Administration; Office of The Superintendent	\$231,514	\$332,554	\$335,137	\$349,588	51%	5%	4%
23220 Executive Administration; Community Relations	\$34,604	\$39,652	\$44,798	\$47,211	36%	19%	5%
23230 Executive Administration; Staff Relations and Negotiations	\$6,678	\$22,127	\$17,263	\$12,179	82%	-45%	-29%
23290 Executive Administration; Other Executive Administration Services	\$925	\$4,898	\$2,353	\$2,149	132%	-56%	-9%
25110 Fiscal Services; Office of The Business Manager	\$65,128	\$84,180	\$116,320	\$107,162	65%	27%	-8%
25150 Fiscal Services; Payroll Services	\$15,808	\$0	\$0	\$0	-100%	N/A	N/A
25191 Other Fiscal Services; Refund of Revenue	\$974	\$10,994	\$6,533	\$1,605	65%	-85%	-75%
25220 Purchasing, Warehousing, and Distribution Services; Purchasing	\$44,574	\$62,171	\$18,203	\$35,967	-19%	-42%	98%
25400 Planning, Research, Development and Evaluation	\$0	\$814	\$725	\$0	N/A	-100%	-100%
25750 Personnel Services; Health Services	\$4,212	\$103	\$190	\$46	-99%	-55%	-76%
25790 Personnel Services; Other Professional Services	\$0	\$425,954	\$1,412,362	\$403,857	N/A	-5%	-71%
25810 Administrative Technology Services; Technology Services Supervision And Administra	\$0	\$16,535	\$0	\$0	N/A	-100%	N/A
25850 Administrative Technology Services; Network Support	\$0	\$200,714	\$135,414	\$133,869	N/A	-33%	-1%
25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25950 Other Assessments	\$0	\$0	\$0	\$1,500	N/A	N/A	N/A
26100 Operation and Maintenance of Plant Services; Service Area Direction	\$25,076	\$36,341	\$40,830	\$40,552	62%	12%	-1%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,557,883	\$1,995,081	\$1,922,579	\$1,960,527	26%	-2%	2%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$52,449	\$38,384	\$20,635	\$17,171	-67%	-55%	-17%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$258,302	\$244,226	\$219,401	\$236,114	-9%	-3%	8%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$792	\$0	\$0	\$0	N/A	N/A	N/A
26499 2007 Account Code - Other	\$8,000	\$0	\$0	\$0	N/A	N/A	N/A
26600 Operation and Maintenance of Plant Services; Security Services	\$1,153	\$1,620	\$5,445	\$3,933	241%	143%	-28%
26700 Operation and Maintenance of Plant Services; Insurance	\$259,356	\$113,916	\$170,180	\$213,161	-18%	87%	25%
26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Pla	\$5,508	\$4,591	\$9,488	\$4,843	-12%	5%	-49%
27010 Student Transportation; Service Area Direction	\$28,387	\$52,954	\$42,063	\$41,740	47%	-21%	-1%
27100 Student Transportation; Vehicle Operation	\$325,458	\$443,723	\$396,842	\$410,046	26%	-8%	3%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$101,020	\$128,654	\$137,934	\$169,008	67%	31%	23%
27400 Student Transportation; Purchase of School Buses	\$132,578	\$157,908	\$80,720	\$89,387	-33%	-43%	11%
27500 Student Transportation; Insurance on Buses	\$38,950	\$26,086	\$15,743	\$15,167	-61%	-42%	-4%
27700 Student Transportation; Contracted Transportation Services	\$761	\$1,621	\$215	\$0	-100%	-100%	-100%
27900 Student Transportation; Other Student Transportation Services	\$0	\$3,413	\$6	\$319	N/A	-91%	> 500%
31100 Food Services Operations; Service Area Direction	\$23,419	\$26,466	\$26,704	\$27,929	19%	6%	5%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Blackford County Schools (515)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
31200 Food Services Operations; Food Preparation and Dispensing	\$294,437	\$335,907	\$317,629	\$339,935	15%	1%	7%
31300 Food Services Operations; Food Delivery	\$7,678	\$8,723	\$6,461	\$0	-100%	-100%	-100%
31400 Food Services Operations; Food Purchases	\$358,381	\$410,526	\$371,627	\$413,002	15%	1%	11%
31900 Other Food Services	\$50,462	\$88,529	\$143,691	\$40,589	-20%	-54%	-72%
Overhead and Operational Total	\$3,970,739	\$5,354,085	\$6,065,719	\$5,155,083	30%	-4%	-15%
Nonoperational							
33400 Athletic Coaches	\$183,389	\$220,602	\$158,783	\$158,019	-14%	-28%	0%
33990 Other Community Services; Other	\$22,610	\$16,657	\$2,593	\$845	-96%	-95%	-67%
43000 Facilities Acquisition and Construction; Professional Services	\$85,528	\$11,864	\$18,744	\$14,330	-83%	21%	-24%
45100 Building Acquisition, Construction and Improvements	\$55,673	\$31,324	\$9,346	\$8,386	-85%	-73%	-10%
45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$294,254	\$246,226	\$77,938	\$77,938	-74%	-68%	0%
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$18,383	\$32,313	\$5,926	\$3,318	-82%	-90%	-44%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$245,065	\$315,824	\$127,444	\$214,684	-12%	-32%	68%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$0	\$0	\$0	\$50,000	N/A	N/A	N/A
51100 Debt Services; Principal on Debt; Bonds	\$294,633	\$230,000	\$265,000	\$275,000	-7%	20%	4%
52100 Debt Services; Interest on Debt; Bonds	\$90,968	\$80,315	\$0	\$54,068	-41%	-33%	N/A
52200 Debt Services; Interest on Debt; Temporary Loans	\$29,868	\$136,944	\$125,002	\$57,504	93%	-58%	-54%
53100 Debt Services; Lease Rental; Buildings ; Principal	\$2,371,500	\$1,600,000	\$1,798,818	\$1,860,000	-22%	16%	3%
53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$771,500	\$570,683	\$510,500	N/A	-34%	-11%
Nonoperational Total	\$3,691,871	\$3,693,570	\$3,160,276	\$3,284,591	-11%	-11%	4%
Prorated By Fund							
26491 2007 Account Code - PERF	\$150,033	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$828,952	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$1,816,222	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$4,434	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$454,228	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$3,253,869	\$0	\$0	\$0	N/A	N/A	N/A